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- 31.3121(b)(8)-2 Services in employ of religious, charitable, educational, or certain other organizations exempt from income tax.
- 31.3121(b)(9)-1 Railroad industry; services performed by an employee or an employee representative as defined in section 3231.
- 31.3121(b)(10)-1 Services for remuneration of less than \$50 for calendar quarter in the employ of certain organizations exempt from income tax.
- 31.3121(b)(10)-2 Services performed by certain students in the employ of a school, college, or university, or of a nonprofit organization auxiliary to a school, college, or university.
- 31.3121(b)(11)-1 Services in the employ of a foreign government.
- 31.3121(b)(12)-1 Services in employ of wholly owned instrumentality of foreign government.
- 31.3121(b)(13)-1 Services of student nurse or hospital intern.
- 31.3121(b)(14)-1 Services in delivery or distribution of newspapers, shopping news, or magazines.
- 31.3121(b)(15)-1 Services in employ of international organization.
- 31.3121(b)(16)-1 Services performed under share-farming arrangement.
- 31.3121(b)(17)-1 Services in employ of Communist organization.
- 31.3121(b)(18)-1 Services performed by a resident of the Republic of the Philippines while temporarily in Guam.
- 31.3121(b)(19)-1 Services of certain non-resident aliens.
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- 31.3121(c)-1 Included and excluded services.
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- 31.3121(d)-2 Who are employers.
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- 31.3121(k)-2 Waivers of exemption; original effective date changed retroactively.

- 31.3121(k)-3 Request for coverage of individual employed by exempt organization before August 1, 1956.
- 31.3121(k)-4 Constructive filing of waivers of exemption from social security taxes by certain tax-exempt organizations.
- 31.3121(l)-1 Agreements entered into by domestic corporations with respect to foreign subsidiaries.
- 31.3121(o)-1 Crew leader.
- 31.3121(q)-1 Tips included for employee taxes.
- 31.3121(r)-1 Election of coverage by religious orders.
- 31.3121(s)-1 Concurrent employment by related corporations with common paymaster.
- 31.3123-1 Deductions by an employer from remuneration of an employee.

## Subpart C—Railroad Retirement Tax Act (Chapter 22, Internal Revenue Code of 1954)

#### TAX ON EMPLOYEES

- 31.3201-1 Measure of employee tax.
- 31.3201-2 Rates and computation of employee tax.
- 31.3202-1 Collection of, and liability for, employee tax.

### TAX ON EMPLOYEE REPRESENTATIVES

- 31.3211-1 Measure of employee representative tax.
- 31.3211-2 Rates and computation of employee representative tax.
- 31.3211-3 Employee representative supplemental tax.
- 31.3212-1 Determination of compensation.

# TAX ON EMPLOYERS

- 31.3221-1 Measure of employer tax.
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- 31.3301-1 Persons liable for tax.
- 31.3301-2 Measure of tax.
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- 31.3302(a)-1 Credit against tax for contributions paid.
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